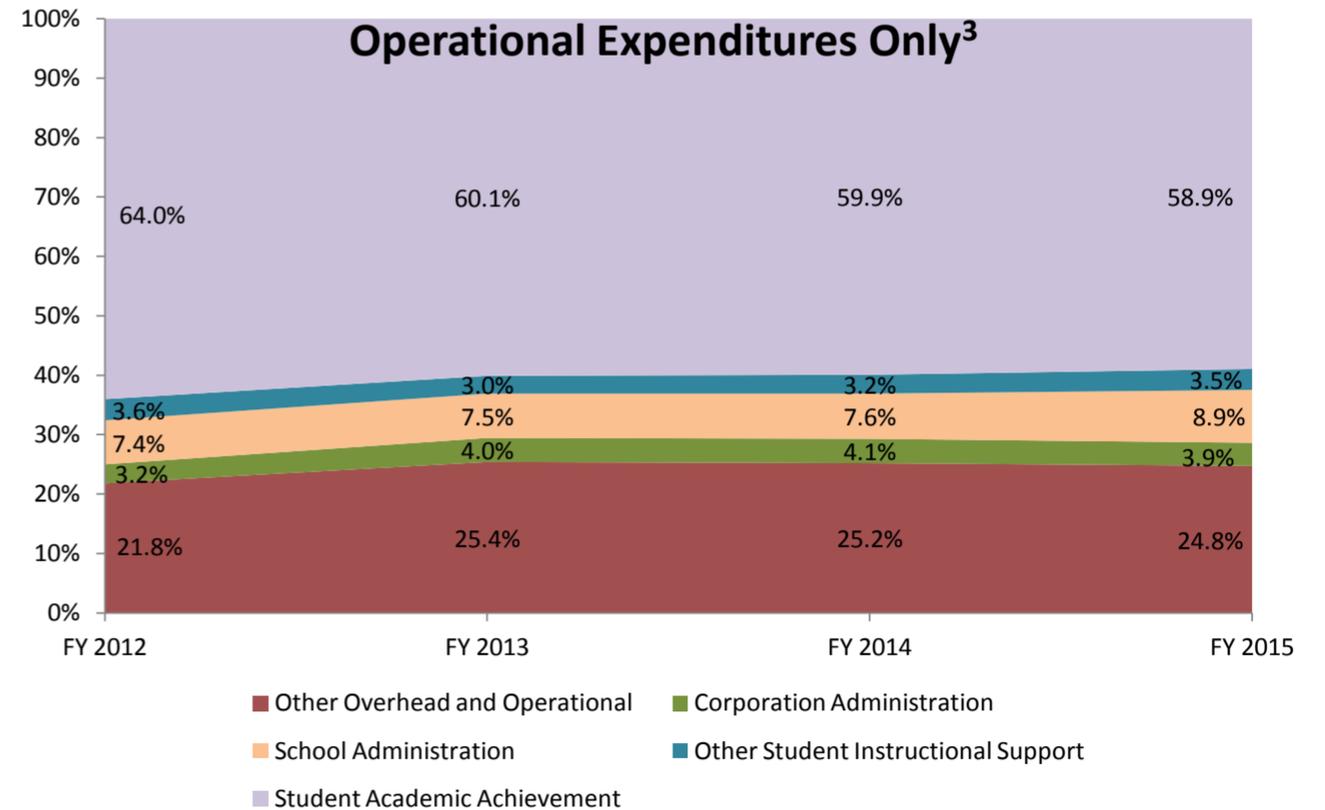
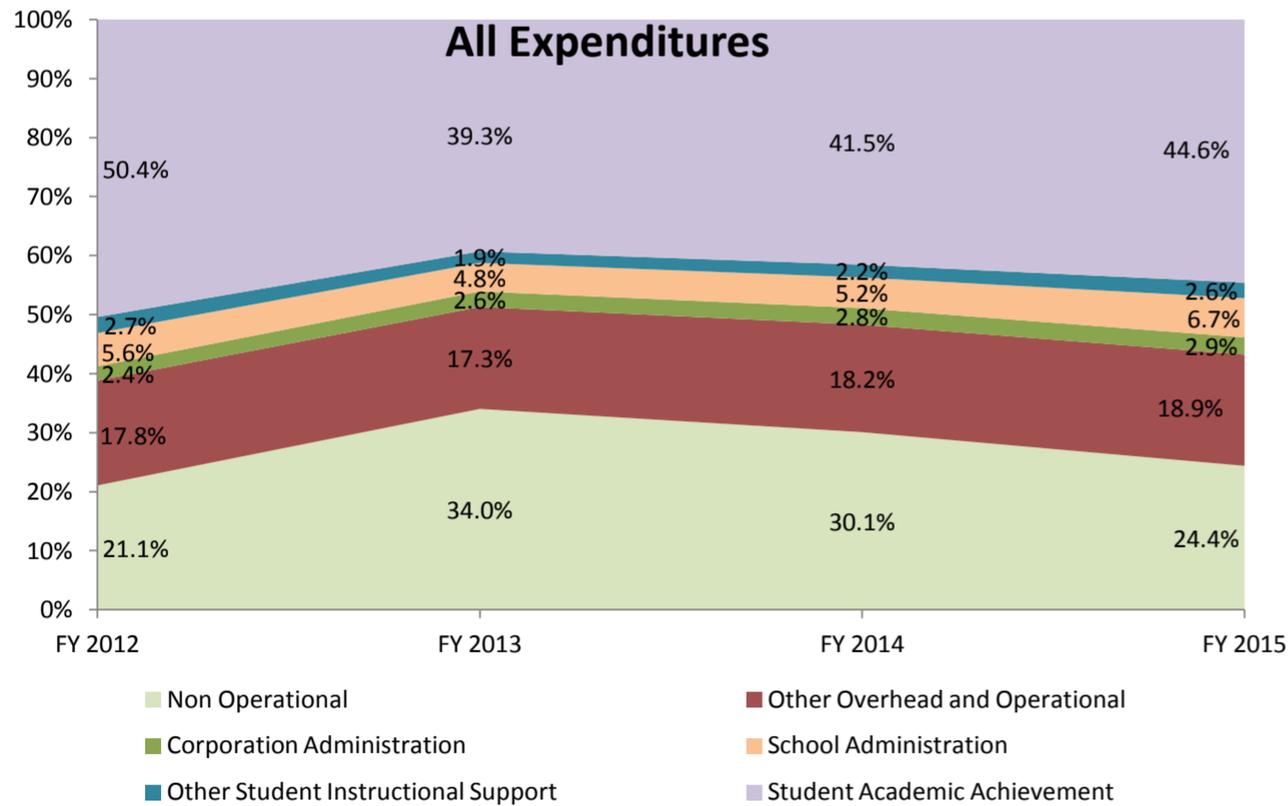


School Corporation Expenditures by Account
Biannual Financial Report Data
Rensselaer Central School Corp (3815)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,874,347	53.1%	\$8,409,467	50.9%	\$9,121,444	50.4%	\$7,735,971	39.3%	\$7,798,821	41.5%	\$7,826,060	44.6%
Student Instructional Support	\$1,383,414	9.3%	\$1,409,752	8.5%	\$1,512,742	8.4%	\$1,335,844	6.8%	\$1,382,695	7.4%	\$1,628,996	9.3%
Total	\$9,257,760	62.4%	\$9,819,219	59.5%	\$10,634,187	58.8%	\$9,071,815	46.1%	\$9,181,516	48.9%	\$9,455,056	53.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,605,918	24.3%	\$3,941,269	23.9%	\$3,652,428	20.2%	\$3,919,300	19.9%	\$3,945,174	21.0%	\$3,819,599	21.8%
Non Operational	\$1,978,586	13.3%	\$2,745,024	16.6%	\$3,813,020	21.1%	\$6,700,284	34.0%	\$5,648,633	30.1%	\$4,280,331	24.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,584,503	37.6%	\$6,686,293	40.5%	\$7,465,448	41.2%	\$10,619,584	53.9%	\$9,593,807	51.1%	\$8,099,929	46.1%

Grand Total	\$14,842,264	\$16,505,512	\$18,099,634	\$19,691,399	\$18,775,323	\$17,554,985
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Rensselaer Central School Corp (3815)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement							
11025 Regular Programs Non Special Education Preschool	\$0	\$0	\$55,369	\$59,667	NA	NA	7.8%
11050 Regular Programs Full Day Kindergarten	\$14,663	\$55,382	\$227,870	\$304,637	1977.6%	450.1%	33.7%
11100 Regular Programs Elementary	\$1,993,569	\$2,826,760	\$2,279,404	\$2,074,914	4.1%	-26.6%	-9.0%
11200 Regular Programs Middle/Junior High	\$1,076,498	\$1,413,979	\$1,271,530	\$1,297,774	20.6%	-8.2%	2.1%
11300 Regular Programs High School	\$1,148,014	\$1,474,442	\$1,511,887	\$1,546,710	34.7%	4.9%	2.3%
11355 Regular Programs High School - Acad. Honors High Ability Students	\$27,000	\$16,200	\$42,000	\$47,000	74.1%	190.1%	11.9%
11410 Regular Programs Vocational Education - Agriculture A	\$78,720	\$144,508	\$87,489	\$84,565	7.4%	-41.5%	-3.3%
11440 Regular Programs Vocational Education - Health Occupations	\$0	\$46,879	\$37,419	\$41,198	NA	-12.1%	10.1%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$0	\$50,415	\$57,719	\$58,726	NA	16.5%	1.7%
11490 Regular Programs Vocational Education - Industrial Education B	\$67,157	\$105,364	\$118,135	\$124,428	85.3%	18.1%	5.3%
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$214,891	\$188,390	\$189,966	\$205,208	-4.5%	8.9%	8.0%
11620 Regular Programs Alternative Education Programs - Middle/Junior High School	\$1,994	\$12,259	\$0	\$12,088	506.2%	-1.4%	NA
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$212,148	\$240,907	\$134,488	\$144,503	-31.9%	-40.0%	7.4%
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$226,746	\$336,493	\$376,225	\$350,918	54.8%	4.3%	-6.7%
12350 Special Programs Physical Impairment - Homebound	\$35,475	\$21,310	\$0	\$1,122	-96.8%	-94.7%	NA
12410 Special Programs Emotional Disabilities - Full Time	\$206,715	\$269,529	\$207,973	\$258,146	24.9%	-4.2%	24.1%
12510 Special Programs Culturally Different - Communication Disorders	\$0	\$4,828	\$13,489	\$13,904	NA	188.0%	3.1%
12610 Special Programs Learning Disability	\$219,217	\$293,006	\$329,533	\$326,345	48.9%	11.4%	-1.0%
12810 Special Programs Special Education Preschool	\$37,225	\$50,523	\$124,058	\$132,425	255.7%	162.1%	6.7%
12900 Special Programs Other Special Programs	\$0	\$0	\$20,939	\$20,124	NA	NA	-3.9%
13100 Adult/Cont. Ed. Programs Instruction	\$685	\$660	\$661	\$543	-20.7%	-17.7%	-17.9%
14100 Summer School Programs Elementary	\$0	\$5,730	\$4,932	\$6,737	NA	17.6%	36.6%
14200 Summer School Programs Middle/Junior High School	\$7,234	\$2,615	\$0	\$0	NA	NA	NA
14300 Summer School Programs High School	\$41,960	\$65,111	\$19,481	\$24,839	-40.8%	-61.9%	27.5%
16100 Remediation Remediation Testing	\$10,655	\$6,196	\$13,109	\$13,517	26.9%	118.2%	3.1%
16200 Remediation Preventive Remediation	\$66,772	\$25,772	\$0	\$0	NA	NA	NA
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$50,248	\$33,118	\$21,574	\$34,094	-32.1%	2.9%	58.0%
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$114,832	\$90,861	\$42,684	\$26,075	-77.3%	-71.3%	-38.9%
22110 Instruction Imp. of Instruction - Service Area Direction	\$3,040	\$38,149	\$25,350	\$21,207	597.6%	-44.4%	-16.3%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$16,801	\$0	\$0	\$0	NA	NA	NA
22220 Instruction Library/Media Services - School Library	\$150,803	\$157,891	\$117,481	\$117,123	-22.3%	-25.8%	-0.3%
22230 Instruction Library/Media Services - Audiovisual	\$2,012	\$545	\$0	\$0	NA	NA	NA
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$35,000	\$18,881	NA	NA	-46.1%
22360 Instruction Instruc. Related Tech. - Network Support	\$98,595	\$177,682	\$236,074	\$284,856	188.9%	60.3%	20.7%
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$21,011	\$0	\$0	NA	NA	NA
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$207,619	\$232,952	\$103,419	\$66,344	-68.0%	-71.5%	-35.8%
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$80,133	\$85,957	NA	NA	7.3%
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$13,431	\$21,485	NA	NA	60.0%
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$376,804	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$6,708,091	\$8,409,467	\$7,798,821	\$7,826,060	16.7%	-6.9%	0.3%
Student Instructional Support							
21190 Students Attend. & Social Work Serv. - Other	\$0	\$0	\$492	\$8	NA	NA	-98.4%
21220 Students Guidance Services - Counseling Services	\$229,115	\$291,352	\$272,907	\$290,770	26.9%	-0.2%	6.5%
21230 Students Guidance Services - Appraisal Services	\$11,653	\$4,476	\$0	\$734	-93.7%	-83.6%	NA
21250 Students Guidance Services - Records Maintenance	\$0	\$0	\$687	\$50	NA	NA	-92.7%
21310 Students Health Services - Service Area Direction	\$48,174	\$60,985	\$58,056	\$68,758	42.7%	12.7%	18.4%
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$90,552	\$142,382	\$72,866	\$99,340	9.7%	-30.2%	36.3%
21530 Students Speech Path. & Audio. Serv. - Audiology Services	\$54,625	\$0	\$0	\$0	NA	NA	NA
21590 Students Speech Path. & Audio. Serv. - Other	\$632	\$0	\$494	\$1,862	194.7%	NA	276.8%
24100 School Administration Office of The Principal	\$713,404	\$910,557	\$977,193	\$1,167,474	63.6%	28.2%	19.5%
Student Instructional Support Total							
	\$1,148,156	\$1,409,752	\$1,382,695	\$1,628,996	41.9%	15.6%	17.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Rensselaer Central School Corp (3815)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$58,077	\$65,252	\$69,163	\$74,760	28.7%	14.6%	8.1%
23150	General Administration	Board of Education - Legal Services	\$6,032	\$12,640	\$17,455	\$7,269	20.5%	-42.5%	-58.4%
23160	General Administration	Board of Education - Promotion Expenses	\$57	\$0	\$0	\$0	NA	NA	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$3,410	\$0	\$7,950	\$78,559	2203.9%	NA	888.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$182,489	\$291,939	\$408,780	\$324,701	77.9%	11.2%	-20.6%
23220	General Administration	Executive Administration - Community Relations	\$0	\$11,122	\$16,822	\$15,612	NA	40.4%	-7.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$1,522	\$2,668	\$557	\$1,737	14.1%	-34.9%	211.9%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$10,500	\$0	\$0	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,689	\$1,917	\$4,061	\$5,398	100.8%	181.7%	32.9%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$265	\$1,802	\$183	\$242	-8.9%	-86.6%	32.1%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$200	\$500	\$0	NA	NA	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$423	\$1,100	NA	NA	159.8%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$993	\$7,112	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,481,965	\$1,619,492	\$1,655,852	\$1,564,741	5.6%	-3.4%	-5.5%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$51,004	\$69,118	\$20,571	\$13,415	-73.7%	-80.6%	-34.8%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$81,034	\$168,032	\$95,116	\$138,572	71.0%	-17.5%	45.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,393	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$55,919	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$5,626	\$8,250	\$7,257	\$9,021	60.3%	9.3%	24.3%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$26,182	\$39,432	NA	NA	50.6%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$136,962	\$64,072	\$92,999	\$87,136	-36.4%	36.0%	-6.3%
27010	Student Transportation	Service Area Direction	\$53,690	\$125,043	\$101,284	\$88,531	64.9%	-29.2%	-12.6%
27100	Student Transportation	Vehicle Operation	\$269,778	\$311,412	\$270,206	\$284,810	5.6%	-8.5%	5.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$165,990	\$245,500	\$279,550	\$246,970	48.8%	0.6%	-11.7%
27400	Student Transportation	Purchase of School Buses	\$132,486	\$191,111	\$179,813	\$0	NA	NA	NA
27500	Student Transportation	Insurance on Buses	\$24,270	\$16,275	\$12,782	\$12,660	-47.8%	-22.2%	-1.0%
27700	Student Transportation	Contracted Transportation Services	\$3,191	\$688	\$405	\$12,252	284.0%	1680.9%	2928.3%
27900	Student Transportation	Other Student Transportation Services	\$2,305	\$3,851	\$409	\$6,881	198.6%	78.7%	1580.6%
27910	Student Transportation	Bus Driver Training	\$1,804	\$1,444	\$1,003	\$1,565	-13.2%	8.4%	56.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$321,595	\$328,667	\$316,816	\$422,500	31.4%	28.5%	33.4%
31400	Food Services Operations	Food Purchases	\$304,164	\$393,661	\$328,930	\$346,712	14.0%	-11.9%	5.4%
31900	Food Services Operations	Other Food Services	\$0	\$0	\$30,105	\$35,021	NA	NA	16.3%
Overhead and Operational Total			\$3,359,209	\$3,941,269	\$3,945,174	\$3,819,599	13.7%	-3.1%	-3.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$947	\$4,559	\$1,270	\$1,563	65.0%	-65.7%	23.1%
33200	Category not Specified	Community Recreation	\$30,906	\$14,507	\$37,334	\$37,178	20.3%	156.3%	-0.4%
33400	Category not Specified	Athletic Coaches	\$172,191	\$193,874	\$168,680	\$180,832	5.0%	-6.7%	7.2%
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$0	\$5	NA	NA	NA
43000	Category not Specified	Professional Services	\$0	\$21,917	\$4,286	\$5,485	NA	-75.0%	28.0%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$109,671	\$363,590	\$2,464,390	\$909,547	729.3%	150.2%	-63.1%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$340,935	\$173,450	NA	NA	-49.1%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$342	\$33,753	\$28,806	\$16,983	4867.8%	-49.7%	-41.0%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$0	\$45,582	\$271,567	\$281,788	NA	518.2%	3.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$6,210	\$45,050	\$29,377	\$12,457	100.6%	-72.3%	-57.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$240,750	\$710,239	\$319,629	\$319,683	32.8%	-55.0%	0.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	(\$77,171)	(\$124,870)	\$71,697	NA	NA	NA
51100	Principal on Debt	Bonds	\$253,331	\$253,475	\$568,207	\$783,830	209.4%	209.2%	37.9%
52200	Interest on Debt	Temporary Loans	\$35,928	\$49,649	\$21,288	\$15,305	-57.4%	-69.2%	-28.1%
52500	Interest on Debt	Bond Anticipation Notes	\$0	\$0	\$44,056	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,084,000	\$1,086,000	\$1,406,500	\$1,404,000	29.5%	29.3%	-0.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$65,235	\$65,235	NA	NA	0.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Rensselaer Central School Corp (3815)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$1,944	\$1,292	NA	NA	-33.6%
Non Operational Total	\$1,934,275	\$2,745,024	\$5,648,633	\$4,280,331	121.3%	55.9%	-24.2%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$31,190	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,971	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$9,350	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,108	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$400,356	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$78,900	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$102,620	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$14,751	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$51,050	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$10,355	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$7,388	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$2,382	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$582,339	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$119,134	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$110,775	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$22,198	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$13,912	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$2,861	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$3,155	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$552	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$87,410	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$18,037	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$13,420	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$3,319	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,692,534	\$0	\$0	\$0	NA	NA	NA